IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Review Petition No. 6106 of 2002

Ashok Kumar Sharma
s/o Shri K.D. Sharma,
R/o 400, Vikas Colony, Haridwar
Tehsil and District Hridwar ……. Applicant

in

Writ Petition No. 578 of 2002 (M/B)

Ashok Kumar Sharma …… Petitioner.

Versus

1. Trade Tax Officer,
   Circle-2, Roorkee,
   District Haridwar
2. State of Uttaranchal through
   Collector, Haridwar
3. Tehsildar, Haridwar …….. Respondents

Coram: Hon'ble Rajeev Gupta, C.J.
Hon'ble Prafulla C. Pant, J.

RAJEEV GUPTA, C.J. (Oral)

Sri Lok Pal Singh, Advocate for the petitioner.

Sri N.C. Gupta, Standing Counsel for respondets.

They are heard.

2. The petitioner is seeking review fo the judgment dated 17.09.2002 passed in Civil Writ Petitions No. 578 of 2002 (M/B) whereby the writ petition was dismissed on merits.

3. On due consideration of the submission of the learned counsel for the parties and the grounds taken by the petitioner in the review petition, we are of the opinion that no case warranting review of the order dated 17.09.2002 is made out.

4. The review petition, therefore, fails and is hereby dismissed.

(Prafulla C. Pant, J.) 10.07.2006

(Rajeev Gupta, C.J.) 10.07.2006

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C.J.'s Court

Civil Writ Petition No. 578 of 2002 (M/B)

Sri Ashok Kumar Sharma ..... Petitioner

V/s

Trade Tax Officer, Circle-2,
Roorkee, District Haridwar
And others ..... Respondents.

Hon. A. A. Desai, C.J.
Hon. Irshad Hussain, J.

Heard Sri Lok Pal Singh, learned counsel for the petitioner and learned standing counsel.

The petitioner is a defaulter of the Trade Tax. As per the relevant provisions, the instant recovery certificate is issued. The petitioner failed to repay the amount of Government dues, therefore, as one of the devices, the authorities have resorted to arrest and detain him. He was also arrested on the earlier occasion and now he is contemplating further arrested.

Learned counsel argued at length that the mode or method for arrest and detention for realizing the Government dues is illegal. He placed reliance on a decision of Supreme Court in the case of R.N. Agarwal Vs. State reported in A.W.C. 1 page 818. However, the decision does not support the petitioner as canvassed. Only precaution to be taken is that before resorting to the arrest, the authorities have to apply necessary procedure as envisaged by relevant rules. Learned counsel has not pointed out any such irregularity in compliance of the relevant rules.

The petitioner is without any merit and is hereby dismissed.

(A. A. Desai, C.J.) **(I. Hussain, J.)**

Dt: 17.09.2002
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